

# HOUSE BILL No. 1316

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-19.

**Synopsis:** Volunteer firefighter tax deduction. Entitles active volunteer firefighters to an adjusted gross income tax deduction of \$2,000. Applies to taxable years beginning after December 31, 1999.

**Effective:** January 1, 2000.

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**Bischoff, Ruppel**

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January 12, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## HOUSE BILL No. 1316

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3-2-19 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2000]: **Sec. 19. Each taxable year, an individual who**  
4       **is an active volunteer firefighter (as defined in IC 36-8-12-2) in**  
5       **Indiana during the taxable year is entitled to a deduction of two**  
6       **thousand dollars (\$2,000) from the individual's adjusted gross**  
7       **income for the taxable year.**

8       SECTION 2. [EFFECTIVE JANUARY 1, 2000] **This act applies**  
9       **to taxable years beginning after December 31, 1999.**

